

**The Knowles-Nelson Stewardship Program**  
*Development Grants for State Properties*  
**CALCULATING NON-CASH DONATIONS**

Non-cash donations of volunteer labor, professional labor, materials, equipment and supplies may now account for **up to 50% of the sponsor match**. Sponsor match is the amount that a Friends group or nonprofit conservation organization must raise to match the grant award. There are three categories of non-cash donations:

**1. Donated general volunteer labor**

- ✓ Valued at \$5.35 per hour
- ✓ Shall be documented on the Donated Volunteer Labor Worksheet
- ✓ Hours volunteered prior to grant being approved and awarded are not eligible.

**2. Donated materials, supplies, and professional labor**

- ✓ Shall conform to market rates
- ✓ Established by an invoice

**3. Donated equipment use**

- ✓ Shall conform to the Wisconsin Department of Transportation (WI DOT) highway rates for equipment – available from the Bureau of Community Financial Assistance, 608.266.7555.
- ✓ Donated equipment itself is not eligible – only the hours that the piece of equipment was used on the project. For example, Ace Hardware donates a chain saw, with a value of \$1,800, to a Friends group to help with their savanna restoration. Because the chain saw will be used for many projects at the park, not just the savanna restoration, the entire value of the chain saw cannot count as a non-cash donation. Instead, only the total number of hours the chain saw was used for the savanna restoration would count, e.g. 28 hours.

**GENERAL INFORMATION**

1. All donations must directly relate and be essential to completion of the project.
2. Non-cash donations can not exceed 50% of the sponsor match (25% of the total project cost)
3. All non-cash donations must be included in the application.
4. Carefully calculate your expected non-cash donations. You cannot increase the amount after the grant is awarded, even if it is less than 50% of the sponsor match.
5. The bank statement you submit as proof of sponsor match must contain an amount equal to or greater than your cash match.
6. If the total value of non-cash donations at the end of the project is less than the amount listed in the application, the difference must be made up either by increasing the sponsor cash match or reducing the total project cost and returning a portion of the grant award to the Department. Do not return checks in the amount of \$25.00 or less.

## EXAMPLES

### **Scenario #1:**

The Friends of X State Park would like to build a new shelter, which will cost approximately \$14,000. They will purchase a kit that they can assemble themselves. It will take five of the Friends group volunteers two weeks to assemble the shelter. Therefore, their non-cash donation of volunteer donated labor would equal:

➤  $5 \text{ volunteers} \times 8 \text{ hours} \times 14 \text{ days} \times \$5.35 \text{ per hour} = \$2,996$

The Friends of X State Park would include this calculation in their cost-estimate. Additionally, they would check off that the work will be performed by Friends group volunteers on the application.

<u>Total Project Cost</u>	<u>Applicant share</u> <u>(50%)</u>		<u>Requested Stewardship Grant</u> <u>(50%, Up to \$20,000)</u>
	Cash	Non-Cash Donations:	
<b>\$ 17,992</b>	<b>\$ 6,000</b>	<b>\$ 2,996</b>	<b>\$ 8,996</b>

### **Scenario #2:**

The Friends of X State Park would like to build a new nature center. A contractor will build the nature center and finish the exterior, and Friends volunteers will paint the interior. Additionally, the contractor has agreed to donate a portion of the \$70,000 building costs, and local merchants will donate interior paint and carpeting (including installation). Therefore, their non-cash donation of materials, supplies, general volunteer labor, and professional labor equals:

- \$20,000 in donated labor, supplies and materials from the contractor (invoice)
- \$4,000 in donated labor and carpet from the carpet supplier (invoice)
- \$750 in donated paint from the paint supplier (invoice)
- $10 \text{ volunteers} \times 8 \text{ hours} \times 1 \text{ day} \times \$5.35 \text{ per hour} = \$428$

The Friends of X State Park would include these non-cash donations in their cost-estimate. Additionally, they would check off that the work will be performed by both private company contract(s) and Friends group volunteers on the application.

<u>Total Project Cost</u>	<u>Applicant share</u> <u>(50%)</u>		<u>Requested Stewardship Grant</u> <u>(50%, Up to \$20,000)</u>
	Cash	Non-Cash Donations:	
<b>\$ 75,178</b>	<b>\$ 30,000</b>	<b>\$ 25,178</b>	<b>\$ 20,000</b>